

STATE OF MICHIGAN
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS
MICHIGAN ADMINISTRATIVE HEARING SYSTEM
MICHIGAN TAX TRIBUNAL

D'Agostini Land Company LLC,
Petitioner,

v

MTT Docket No. 16-000174

Michigan Department of Treasury,
Respondent.

Tribunal Judge Presiding
Steven H Lasher

ORDER GRANTING RESPONDENT'S MOTION FOR SUMMARY DISPOSITION

FINAL OPINION AND JUDGMENT

The Tribunal, having given due consideration to the file in the above-captioned case, finds:

The Tribunal issued a Proposed Order Granting Respondent's Motion for Summary Disposition ("Proposed Order") on September 28, 2016. The Proposed Order states that "[t]he parties have 20 days from date of entry of this POJ to notify the Tribunal **in writing, by mail or by electronic filing, if available**, if they do not agree with the POJ and to state in writing why they do not agree with the POJ (i.e., exceptions)."

Neither party has filed exceptions to the Proposed Order.

The Administrative Law Judge ("ALJ") considered the testimony and evidence submitted and made specific findings of fact and conclusions of law. The ALJ's determination is supported on the record and by the applicable statutory and case law.

Given the above, the Tribunal adopts the Proposed Order as the Tribunal's final decision in this case.¹ The Tribunal also incorporates by reference the Conclusions of Law contained in the Proposed Order in this Final Opinion and Judgment. As a result:

The taxes, interest, and penalties, as levied by Respondent, are:

Assessment Number: UA66863

Taxes	Penalties	Interest
\$132,639.00	\$33,159.75	\$9,333.46

The taxes, interest, and penalties, as determined by the Tribunal, are:

Assessment Number: UA66863

¹ See MCL 205.726.

Taxes	Penalties	Interest ²
\$132,639.00	\$33,159.75	\$9,333.46

IT IS SO ORDERED.

IT IS FURTHER ORDERED that Respondent's Motion for Summary Disposition is GRANTED.

IT IS FURTHER ORDERED that Respondent shall cause its records to be corrected to reflect the taxes, interest, and penalties as indicated herein within 20 days of entry of this Final Opinion and Judgment.

IT IS FURTHER ORDERED that Respondent shall collect the affected taxes, interest and penalties or issue a refund as required by this Order within 28 days of entry of this Final Opinion and Judgment.

This Final Opinion and Judgment resolves the last pending claim and closes this case.

APPEAL RIGHTS

If you disagree with the final decision in this case, you may file a motion for reconsideration with the Tribunal or a claim of appeal with the Michigan Court of Appeals.

A Motion for reconsideration must be filed with the required filing fee within 21 days from the date of entry of the final decision.³ Because the final decision closes the case, the motion cannot be filed through the Tribunal's web-based e-filing system; it must be filed by mail or personal service. The fee for the filing of such motions is \$50.00 in the Entire Tribunal and \$25.00 in the Small Claims Division, unless the Small Claims decision relates to the valuation of property and the property had a principal residence exemption of at least 50% at the time the petition was filed or the decision relates to the grant or denial of a poverty exemption and, if so, there is no filing fee.⁴ A copy of the motion must be served on the opposing party by mail or personal service or by email if the opposing party agrees to electronic service, and proof demonstrating that service must be submitted with the motion.⁵ Responses to motions for reconsideration are prohibited and there are no oral arguments unless otherwise ordered by the Tribunal.⁶

A claim of appeal must be filed with the appropriate filing fee. If the claim is filed within 21 days of the entry of the final decision, it is an "appeal by right." If the claim is filed more than

² Interest continues to accrue per 1941 PA 122. Interest shown above is current as of the date of the assessment.

³ See TTR 261 and 257.

⁴ See TTR 217 and 267.

⁵ See TTR 261 and 225.

⁶ See TTR 261 and 257.

21 days after the entry of the final decision, it is an “appeal by leave.”⁷ A copy of the claim must be filed with the Tribunal with the filing fee required for certification of the record on appeal.⁸ The fee for certification is \$100.00 in both the Entire Tribunal and the Small Claims Division, unless no Small Claims fee is required.⁹

By: Steven H. Lasher

Entered: November 21, 2016

ejg

⁷ See MCL 205.753 and MCR 7.204.

⁸ See TTR 213.

⁹ See TTR 217 and 267.